

Purpose of Form

An organization officer and an electronic return originator (ERO) use Form 8879-EO when the organization officer wants to use a personal identification number (PIN) to electronically sign an organization's electronic return and, if applicable, consent to electronic funds withdrawal. In the case of Form 990-PF, Form 1120-POL, and Form 8868 with payment, Form 8879-EO is used to consent to electronic funds withdrawal. An organization officer who does not use Form 8879-EO must use Form 8453-EO, Exempt Organization Declaration and Signature for Electronic Filing. For more information, see the instructions for Form 8453-EO.

The ERO must retain Form 8879-EO. Do not send this form to the IRS.

ERO Responsibilities

The ERO will:

- Enter the name and employer identification number of the organization at the top of the form;
- Complete Part I by checking the box for the type of return being filed and using the amount, if any, from the organization's 2005 return;
- Enter on the authorization line in Part II the ERO firm name (not the name of the individual preparing the return) if the ERO is authorized to enter the officer's PIN;
- Give the officer Form 8879-EO for completion and review. This can be done by hand delivery, U.S. mail, private delivery service, email, fax, or Internet website; and
- Complete Part III including a signature and date.



Form 8879-EO must be completed and signed before submission of the electronic return.

Officer's Responsibilities

The officer of an organization has the following responsibilities:

- Verify the accuracy of the organization's prepared return;
- Verify the type of return being filed in Part I;
- Check the appropriate box in Part II to either authorize the ERO to enter the officer's PIN or to choose to enter it in person;
- Indicate or verify his or her self-select PIN when authorizing the ERO to enter it (the PIN must be five numbers other than all zeros);
- Sign and date Form 8879-EO; and
- Return the completed Form 8879-EO to the ERO by hand delivery, U.S. mail, private delivery service, or fax.

Important Notes for EROs

- Do not send Form 8879-EO to the IRS unless requested to do so. Retain the completed Form 8879-EO for 3 years from the return due date or IRS received date, whichever is later.
- Enter the organization officer's PIN on the input screen only if the organization officer has authorized you to do so.
- Provide the officer with a copy of the signed Form 8879-EO upon request.
- Provide the officer with a corrected copy of the Form 8879-EO if changes are made to the return (for example, based on the officer's review).
- See Pub. 4206, Information for Authorized IRS e-file Providers of Exempt Organization Filings, for more information.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of the Form 990, Form 990-EZ and Form 990-PF, are covered in Code section 6104. All other tax returns (Form 1120-POL) and return information are generally confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 3 hr., 49 min.

Learning about the law or the form 12 min.

Preparing the form. 16 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send the form to this address. Instead, keep it for your records.